

Canadian Sport Institute Pacific Society
Financial Statements
March 31, 2023

Canadian Sport Institute Pacific Society

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For the year ended March 31, 2023

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Management's Responsibility

To the Members of Canadian Sport Institute Pacific Society:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors and Finance and Audit Committee are composed entirely of Directors who are neither management nor employees of the Society. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Finance and Audit Committee is also responsible for recommending the appointment of the Society's external auditors.

MNP LLP is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Finance and Audit Committee and management to discuss their audit findings.

June 19, 2023



Business Development Advisor

To the Members of Canadian Sport Institute Pacific Society:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Canadian Sport Institute Pacific Society (the "Society"), which comprise the statement of financial position as at March 31, 2023, and the statements of operations and changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. We do not express an opinion on the Schedule of Sport Canada revenue and total expenses because our examination did not extend to the detailed information therein.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act (British Columbia) we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

Nanaimo, British Columbia

June 19, 2023

MNP LLP

Chartered Professional Accountants

Canadian Sport Institute Pacific Society

Statement of financial position

As at March 31, 2023

	Operating	Operating reserve	Invested in property and equipment	Restricted for specified fund use				Total 2023	Total 2022
	\$	\$	\$	National Game Plan	Coach Services	Donations (Note 10)	Specific Projects	\$	\$
Assets									
Current assets									
Cash	609,165	650,000	-	437,167	42,872	26,394	975,042	2,740,640	3,134,539
Accounts receivable	323,857	-	-	436,747	5,457	-	120,557	886,618	469,908
Interfund receivable	-	-	-	-	-	-	-	-	-
Prepaid expenses	101,999	-	-	634	-	-	-	102,633	96,097
	1,035,021	650,000	-	874,548	48,329	26,394	1,095,599	3,729,891	3,700,544
Property and equipment (Note 3)	-	-	610,030	-	-	-	-	610,030	520,493
	1,035,021	650,000	610,030	874,548	48,329	26,394	1,095,599	4,339,921	4,221,037
Liabilities									
Current liabilities									
Accounts payable and accrued liabilities (Note 4)	480,430	-	-	436,747	-	-	68,844	986,021	309,986
Deferred revenue (Note 5)	165,650	-	-	-	-	-	-	165,650	140,850
	646,080	-	-	436,747	-	-	68,844	1,151,671	450,836
Commitments (Note 6)									
Economic dependence (Note 7)									
Fund balances									
Invested in property and equipment	-	-	610,030	-	-	-	-	610,030	520,493
Restricted for specified fund use	-	-	-	437,801	48,329	26,394	1,026,755	1,539,279	1,892,205
Internally restricted for operations	-	650,000	-	-	-	-	-	650,000	650,000
Unrestricted	388,938	-	-	-	-	-	-	388,938	707,503
	388,938	650,000	610,030	437,801	48,329	26,394	1,026,755	3,188,247	3,770,201
	1,035,021	650,000	610,030	874,548	48,329	26,394	1,095,599	4,339,921	4,221,037

Approved by the Board

Director

Director

The accompanying notes to these financial statements are an integral part of these financial statement.

Canadian Sport Institute Pacific Society

Statement of operations and changes in fund balances

Year ended March 31, 2023

	Operating	Operating Reserve	Invested in property and equipment	Restricted for specified fund use				Total 2023	Total 2022
				National Game Plan	Coach Services	Donations (Note 10)	Specific Projects		
	\$	\$	\$		\$	\$	\$	\$	\$
Revenue									
Sport Canada (Schedule)	3,862,481	-	-	117,688	-	-	-	3,980,169	4,001,869
viaSport BC	1,584,500	-	-	-	-	-	50,000	1,634,500	1,634,500
Canadian Olympic Committee / Foundation	236,599	-	-	925,000	-	-	-	1,161,599	763,625
Contributions	693,830	-	-	60,000	-	-	189,750	943,580	951,531
Fee for service	282,213	-	-	-	-	-	203,458	485,671	410,550
Other revenue	53,796	-	-	-	-	-	-	53,796	48,309
BC Gaming grants	37,000	-	-	-	-	-	-	37,000	31,000
Tuitions	21,297	-	-	-	-	-	-	21,297	37,958
Coaching Association of Canada	6,220	-	-	-	-	-	-	6,220	8,722
Events and sponsorships	-	-	-	-	-	-	-	-	4,325
Interest income	66,934	-	-	-	-	-	-	66,934	6,442
Donations	0	-	-	-	-	16,312	-	16,312	11,394
	6,844,871	-	-	1,102,688	-	16,312	443,208	8,407,079	7,910,225
Expenses (Note 9)									
Health & Performance Services (Note 9)									
Performance Services									
Human resources	2,562,712	-	-	-	-	-	-	2,562,712	2,203,729
Operations	984,480	-	169,163	-	-	-	-	1,153,642	889,566
Outsourced Integrated Support Team	-	-	-	-	-	-	-	-	-
Data Solutions									
Human Resources	405,621	-	-	-	-	-	-	405,621	347,269
Operations	80,096	-	-	-	-	-	-	80,096	47,509
Health Services									
Human Resources	633,424	-	-	-	-	-	-	633,424	680,015
Operations	30,581	-	-	-	-	-	-	30,581	56,168
Performance Nation									
Human Resources	139,692	-	-	-	-	-	-	139,692	50,461
Operations	31,356	-	-	-	-	-	-	31,356	23,719
	4,867,961	-	169,163	-	-	-	-	5,037,124	4,298,436
Innovation & Research									
Innovation & Research									
Human Resources	-	-	-	-	-	-	142,687	142,687	181,508
Operations	-	-	-	-	-	-	284,610	284,610	256,818
	-	-	-	-	-	-	427,297	427,297	438,326
System Enhancement (Note 9)									
Performance Pathways									
Human Resources	70,418	-	-	-	-	-	-	70,418	228,770
Operations	36,439	-	-	-	-	-	110	36,549	21,072
Performance Programs									
Human Resources	448,093	-	-	-	-	-	-	448,093	399,222
Operations	101,175	-	-	1,259,054	18,422	12,000	-	1,390,651	669,460
	656,125	-	-	1,259,054	18,422	12,000	110	1,945,711	1,318,524
Business operations and administration									
Communications & Marketing									
Human resources	136,736	-	-	-	-	-	-	136,736	118,436
Operations	74,836	-	-	-	-	-	-	74,836	62,965
Finance and operations									
Human resources	750,856	-	-	10,000	-	-	-	760,856	528,978
Operations	551,258	-	29,852	-	-	-	25,362	606,472	644,889
	1,513,686	-	29,852	10,000	-	-	25,362	1,578,900	1,355,268
	7,037,772	-	199,015	1,269,054	18,422	12,000	452,769	8,989,032	7,410,554
Excess (Deficiency) of revenues over expenses	(192,901)	-	(199,015)	(166,366)	(18,422)	4,312	(9,561)	(581,954)	499,671
Fund balances, beginning of year	707,503	650,000	520,493	604,167	66,751	22,082	1,199,205	3,770,201	3,270,530
Interfund transfers	(125,663)	-	288,551	-	-	-	(162,888)	-	-
Fund balances, end of year	388,938	650,000	610,030	437,801	48,329	26,394	1,026,755	3,188,247	3,770,201

The accompanying notes to these financial statements are an integral part of these financial statement.

Canadian Sport Institute Pacific Society

Statement of cash flows

Year ended March 31, 2023

	Operating	Operating Reserve	Invested in property and equipment	Restricted for specified fund use				Total 2023	Total 2022
				National Game Plan	Coach Services	Donations	Specific Projects		
	\$	\$	\$		\$	\$	\$	\$	\$
Operating activities									
Excess (Deficiency) of revenues over expenses	(192,902)	-	(199,015)	(166,366)	(18,422)	4,312	(9,561)	(581,954)	499,671
Amortization of property and equipment	-	-	199,015	-	-	-	-	199,015	169,173
Gain on disposal of property and equipment									(11,503)
Interfund Transfers	162,888	-					(162,888)		-
	(30,014)	-	0	(166,366)	(18,422)	4,312	(172,449)	(382,939)	657,341
Changes in non-cash items									
Accounts receivable	(71,566)	-	-	(376,747)	14,621	-	16,982	(416,710)	(237,308)
Prepaid expenses	(18,402)	-	-	(634)	-	-	12,500	(6,536)	29,361
Accounts payable and accrued liabilities	251,537	-	-	392,312	-	-	32,190	676,038	(82,361)
Deferred revenue	24,800	-	-	-	-	-	-	24,800	13,055
	156,355	-	0	(151,435)	(3,801)	4,312	(110,777)	(105,347)	380,088
Investing activity									
Interfund transfers	(288,551)	-	288,551	-	-	-	-	-	-
Acquisition of property and equipment	-	-	(288,551)	-	-	-	-	(288,551)	(156,382)
Proceeds on disposal of property and equipment	-	-	-	-	-	-	-	-	12,500
	(288,551)	-	-	-	-	-	-	(288,551)	(143,882)
Increase (decrease) in cash	(132,197)	-	-	(151,435)	(3,801)	4,312	(110,777)	(393,898)	236,206
Cash, beginning of year	741,362	650,000	-	588,602	46,673	22,082	1,085,820	3,134,538	2,898,332
Cash, end of year	609,165	650,000	-	437,167	42,872	26,394	975,042	2,740,640	3,134,538

The accompanying notes to these financial statements are an integral part of these financial statement.

Canadian Sport Institute Pacific Society

Notes to the Financial Statements

For the year ended March 31, 2023

1. Incorporation and nature of the society

Canadian Sport Institute Pacific Society (the "Society") was incorporated on September 12, 2000 and operates under authority of the Societies Act of British Columbia. The Society is a Registered Canadian Amateur Athletic Association under the Income Tax Act (the "Act") and is exempt from income tax.

The Society is dedicated to providing programs and services to high performance Canadian athletes and coaches enabling them to compete at the international level.

2. Significant accounting policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

Fund accounting and revenue recognition

The Society follows the restricted fund method of accounting for contributions, and maintains seven funds: Operating, Operating Reserve, Invested in property and equipment, National Game Plan, Coach Services, Donations, and Specific Projects.

The Operating Fund reports the Society's assets, liabilities, revenues and expenses related to the Society's operating activities, and any restricted funding for which a separate fund has not been established. Funding from all sources, including viaSport BC Society and Sport Canada, intended for general operations are included in this fund.

The Operating Reserve Fund is internally restricted by the Board of Directors and is to be used to safeguard the Society from interruptions to its operations due to the irregularity of payment schedules associated with its funding partners. Interfund transfers into and out of the Operating Reserve Fund must be approved by the Board of Directors.

The Investment in property and equipment fund reports the assets, liabilities, revenues and expenses related to the Society's property and service activities.

The National Game Plan Fund reports the Society's assets, liabilities, revenue and expenses related to funds received from third parties designated to support this program.

The Coach Services Fund reports the Society's assets, liabilities, revenue and expenses related to funds received from third parties designated to support this program.

The Donations Fund reports the Society's assets, liabilities, revenues and expenses relating to contributions received from individual donors for specified purposes.

The Specific Project Funds reports the Society's assets, liabilities, revenues and expenses related to funding received from third parties designated to be spent on specific projects. Specific projects include Canadian Sport School, Facility Projects, and research projects for which restricted funding is received.

Unrestricted contributions are recognized as revenue in the Operating Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted contributions received for which a separate fund is not established are recognized in revenue in the operating fund in the period the related expenses are incurred.

Fees for service and other revenue are recognized as revenues in the year that the service is provided.

Interest income is recognized as revenue in the year in which the investment income is earned.

Funding received, and transferred to other organizations, for programs for which the Society does not have primary responsibility are not recognized in the statement of operations.

The Society makes use of volunteers in the delivery of certain programs and administration services. Because of the difficulty determining the fair value, contributed services of volunteers are not recognized in the financial statements.

2. Significant accounting policies *(Continued from previous page)*

Allocation of expenses

Expenses are recorded on an accrual basis and are charged to programs according to the activity that they benefit.

The Society also incurs general expenses that are common to the administration of the Society and its programs. The Society allocates its general expenses by identifying the appropriate basis of each component expense and applies that basis consistently each year.

General expenses relate to rent and certain management compensation and have been allocated based on actual usage and cost. The basis of allocation is reviewed annually during budget preparation and may be revised according to changing requirements.

Additional disclosures are included in Note 9.

Financial instruments

The Society recognizes its financial instruments when the Society becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with Section 3840 *Related Party Transactions*.

At initial recognition, the Society may irrevocably elect to subsequently measure any financial instrument at fair value. The Society has not made such an election during the year.

The Society subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Society's performance or value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess of revenues over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Financial asset impairment:

The Society assesses impairment of all of its financial assets measured at cost or amortized cost. The Society groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers other criteria such as, whether the issuer is having significant financial difficulty; whether there has been a breach in contract, in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Society determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Society reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess of revenues over expenses.

The Society reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess of excess in the year the reversal occurs.

Canadian Sport Institute Pacific Society
Notes to the Financial Statements
For the year ended March 31, 2023

2. Significant accounting policies *(Continued from previous page)*

Property and equipment

Purchased property and equipment are recorded at cost. Contributed property and equipment are recorded at fair value at the date of contribution plus all costs directly attributable to the acquisition.

Amortization of property and equipment is provided using the declining balance method at rates intended to amortize the cost of assets over their estimated useful lives.

Amortization of leasehold improvements is provided on a straight-line basis over the term of the leases.

	Rate
Vehicles	30 %
Computer equipment	30 %
Computer software	20 %
Sport equipment	15% and 30 %
Furniture and fixtures	20 %

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives and estimated residual values of property and equipment.

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future years could be material. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the years in which they become known.

3. Property and equipment

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Vehicles	159,985	70,180	89,805	128,293
Computer equipment	635,853	500,154	135,699	49,682
Computer software	218,823	206,181	12,642	15,802
Sport equipment	2,672,535	2,365,013	307,522	247,747
Furniture and fixtures	224,058	195,394	28,664	35,831
Leasehold improvements	203,199	167,501	35,698	43,138
	4,114,453	3,504,423	610,030	520,493

Canadian Sport Institute Pacific Society

Notes to the Financial Statements

For the year ended March 31, 2023

4. Ancillary facility

The Society has an authorized ancillary facility with TD Canada Trust ("TD"). TD has made available TD Visa Business cards with an aggregate limit of \$150,000 of which \$42,405 is included in accounts payable at year-end (2022 - \$34,162).

5. Deferred revenue

The deferred revenue account reported in the general and specific projects fund consists of payments received in the current period, for services that will be provided in a future period.

6. Commitments

The Society occupies leased premises in Victoria and Whistler with lease agreements with estimated minimum annual payments as follows:

2024	491,544
2025	76,593
	<u>568,137</u>

7. Economic dependence

The Society's primary sources of revenue are from viaSport BC Society, \$1,634,500 (2022 - \$1,634,500) and Sport Canada, \$3,980,169 (2022 - \$4,001,869). The funding can be cancelled if the Society does not observe certain established guidelines. The Society's ability to continue viable operations is dependent upon maintaining its compliance with the criteria within the funder guidelines. As at the date of these financial statements the Society believes that it is in compliance with the guidelines.

8. Deferred contribution plan

The Society provides a defined contribution plan in the form of an RRSP contribution of 3% of gross salary for eligible employees. During the year ended March 31, 2023, the RRSP expenses related to the plan were \$172,643 (2022 - \$151,724) included in the human resources expense.

9. Allocation of expenses

Rent and human resources expenses of \$618,715 (2022 - \$562,551) have been allocated to Performance Service and System Enhancement.

10. Donations

During the year, the Society received and disbursed the following externally restricted contributions:

	<i>Pacific Sport Rising Star</i>	<i>Home Team Advantage</i>	<i>Nesters</i>	2023	2022
Balance, beginning of year	3,111	18,971	-	22,082	23,596
Additions	4,085	8,227	4,000	16,312	11,394
Disbursements	(8,000)	-	(4,000)	(12,000)	(12,908)
Balance, end of year	(804)	27,198	-	26,394	22,082

11. Director, employee and contractor compensation

During the year, the Society paid \$1,494,516 (2022 – \$1,403,036) to ten employees and contractors whose remuneration was greater than \$75,000. The Directors of the Society provide their services on a volunteer basis and receive no remuneration.

12. Financial instruments

The Society, as part of its operations, carries a number of financial instruments. It is management's opinion that the Society is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed. The fair values of these financial instruments approximate their carrying values due to their short-term maturity.

13. Other reporting requirements

The schedule to the financial statements relates to specific reporting requirements of Sport Canada. The Society is required to provide a schedule of Sport Canada revenues and total expenses incurred based on the categories of the Sport Canada contribution agreement.

Canadian Sport Institute Pacific Society

Schedule of Sport Canada revenue and total expenses (unaudited)

Year ended March 31, 2023

	Core Contribution					Enhanced Excellence	Above Core	Non-Reference	NextGen	Total
	Administration	Governance	Salaries fees and benefits	Official languages	Operations and programming	Salaries fees and benefits	Operations and programming	Gender Equity and Equipment	Operations and programming	
	\$	\$	\$	\$	\$	\$				\$
Revenue										
Sport Canada	90,000	10,000	240,000	11,500	361,819	3,078,750	120,000	-	68,100	3,980,169
Expenses										
Health & Performance Services										
Performance Services										
Human Resources	-	-	-	-	-	2,562,712	-	-	-	2,562,712
Operations	-	-	-	-	1,153,642	-	-	-	188,674	1,342,316
Integrated Support Team operations	-	-	-	-	-	-	-	-	-	-
Data Solutions										
Human Resources	-	-	-	-	-	405,621	-	-	-	405,621
Operations	-	-	-	-	80,096	-	-	-	-	80,096
Health Services										
Human Resources	-	-	-	-	-	633,424	-	-	-	633,424
Operations	-	-	-	-	30,581	-	-	-	-	30,581
Performance Nation										
Human Resources	-	-	-	-	-	139,692	-	-	-	139,692
Operations	-	-	-	-	31,356	-	-	-	-	31,356
	-	-	-	-	1,295,675	3,741,449	-	-	188,674	5,225,798
Innovation & Research										
Innovation & Research										
Human Resources	-	-	-	-	-	-	-	-	-	-
Operations	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
System Enhancement										
Performance Pathways										
Human Resources	-	-	-	-	-	70,418	-	-	-	70,418
Operations	-	-	-	-	36,549	-	-	-	-	36,549
Performance Programs										
Human Resources	-	-	-	-	-	448,093	-	-	-	448,093
Operations	-	-	-	11,500	120,097	-	1,259,054	-	-	1,390,651
	-	-	-	11,500	156,646	518,511	1,259,054	-	-	1,945,711
Business operations and administration										
Communications & Marketing										
Human resources	-	-	136,736	-	-	-	-	-	-	136,736
Operations	-	-	-	-	74,836	-	-	-	-	74,836
Finance and operations										
Human resources	-	-	750,856	-	-	-	10,000	-	-	760,856
Operations	522,543	195	-	-	55,214	-	-	-	-	577,952
	522,543	195	887,592	-	130,050	-	10,000	-	-	1,550,380
	522,543	195	887,592	11,500	1,582,372	4,259,960	1,269,054	-	188,674	8,721,889
Deficiency of revenue over expenses	(432,543)	9,805	(647,592)	-	(1,220,553)	(1,181,210)	(1,149,054)	-	(120,574)	(4,741,720)